IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: Application of: David Zahner

Serial No.: 10/062,588

Filing Date: July 5, 2001

For: Towel Products

Examiner: Mark Spisich

Attorney Docket No.: P-73509-US

Art Unit: 3723

Patent Application

Commissioner for Patents

P.O. Box 1450

Alexandria, Virginia 22313-1450

Transmittal Letter (9 pages including this sheet)

Enclosed please find a Response to the Office Action of August 10, 2009. Should any extensions be needed of the time provided for response, such extensions are respectfully requested. The Commissioner is hereby authorized to debit all amounts due in connection with this response from Deposit Account No. 50-3355, and it is requested that any overpayments be credited thereto.

In addition, please note that Applicant claims small entity status.

Dated: November 5, 2009 Respectfully submitted.

> /Morris F. Cohen/ Morris E. Cohen (Reg. No. 39,947) Customer Number: 49443 Pearl Cohen Zedek Latzer LLP 1500 Broadway, 12th Floor New York, New York 10036 646-878-0811 (direct line) 646-878-0800 (main number) 646-878-0801 (facsimile) MorrisC@pczlaw.com

Serial No. 10/062,588 filed July 5, 2001 Response of November 5, 2009 to Office Action of August 10, 2009

Amendment and Response to Office Action of August 10, 2009

In response to the Office Action of August 10, 2009, please amend the above-captioned application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this transmittal.

Remarks begin on page 7 of this transmittal.

2